



सत्यमेव जयते

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## PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts**

### FINANCE DEPARTMENT

#### NOTIFICATION

Sachivalaya, Gandhinagar, 3<sup>rd</sup> November, 2021

#### THE GUJARAT VALUE ADDED TAX ACT, 2003.

**No.(GHN-85(1))VAT-2021/S.5(2)(58)TH:-** WHEREAS the Government of Gujarat considers it necessary to do so in the public interest;

NOW, THEREFORE, in exercise of the powers conferred by clause (a) of sub-section (2) of section 5 of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005), the Government of Gujarat hereby amends the Government notification, Finance Department No.(GHN-35) VAT-2006-S.5(2)(1)-TH, dated the 31<sup>st</sup> March, 2006, as follows, namely: -

In the Schedule appended to the said notification, -

(i) for the entry at serial No. 68, the following entry shall be substituted, namely: -

Entry No.	Class of Sales or Purchases	Exemption whether whole or part of tax	Restriction and condition, if any
1	2	3	4
“68	Sales of motor spirit (commonly known as Petrol) as mentioned in entry 2 of Schedule III of the Act.	To the extent to which the amount of tax exceeds thirteen point seven paise in the rupee.	----“;

(ii) for the entry at serial No.116, the following entry shall be substituted, namely; -

Entry No.	Class of Sales or Purchases	Exemption whether whole or part of tax	Restriction and condition, if any
1	2	3	4
"116	Sales of High speed Diesel as mentioned in entry 1 of Schedule III of the Act	To the extent to which the amount of tax exceeds fourteen point nine paise in the rupee.	----".

The provisions of this notification shall take effect from the midnight of 3<sup>rd</sup> November/4<sup>th</sup> November, 2021.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**  
Deputy Secretary to Government.

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